Course Code	Course Name	Credits
26CM004	ACCOUNTING FOR MANAGERIAL DECISIONS	04

Course Objectives

- To Understand the concepts of Management accounting.
- To Acquire knowledge and Understand Comparative Financial Statements.
- To educate the procedure for Cash flow.
- To learn Budgetary Control.
- To learn about Marginal Costing.

Learning Outcomes

Upon successful completion of this course it is intended that a student will be able to:

- Learners understand and remember about management accounting.
- Students able to increase the knowledge about the Financial Statements.
- Students are familiar with the computation and methods.
- Analyse the Preparation of Budgetary.
- Create knowledge regarding CVPA.

Unit –I Management Accounting (12 Hrs)

Meaning and Definition – Objectives – Management Accounting and Financial Accounting – Management Accounting and Cost Accounting – Utility and Limitations of Management Accounting – Modern Role of Management Accountant in the organization–Relevant Case problems.

Unit –II Financial Statement Analysis (12 Hrs)

Meaning – scope – importance -Common Size Statements –Comparative Financial Statements – Trend Percentages – Accounting Ratios: Types, Uses, Computation and Limitations- Constructing Income and Position Statements with the help of Ratios–Relevant Case problems.

Unit – III Analysis of Cash Flow (12 Hrs)

Computation and Applications- Responsibility Accounting- Methods of Accounting for Price level changes–Relevant Case problems.

Unit – IV Budget and Budgetary Control (12 Hrs)

Nature and Process – Types of Budgets: Income, Expenditure, Fixed, Flexible, Program and Master Budgets- Preparation of Budgets– ZBB and its relevance in decision making– Relevant Case problems.

Unit –V Marginal Costing (12 Hrs)

Concept and Importance – Cost-Volume - Profit Analysis (CVPA) - Application of Marginal Costing and CVPA in Decision making as to product, pricing and profit management–Relevant Case problems.

Reference Books:

1.Hingorani, Ramanathan & Grewal., Management Accounting., S. Chad, 1977
2.Kaplan., Advanced Management Accounting., Pearson Education India; 3 edition (2015)
3.Manmohan & Goyal., Management Accounting., 5 Edn., Sahitya Bhawan, Agra,1990
4.Pearson., Making and Strategy Execution, PHI., 3 edition (27 January 1998)
5.Dr. S.N. Maheswari., Principles of Management Accounting., Mahavir Publications; Seventh Edition edition (31 January 2017).
6.Guruprasad Murthy., Management Accounting., Himalaya Publishing House (2002)

Websites and eLearning Sources:

1.https://www.youtube.com/watch?v=Wgk5jWAZqVw
2.https://www.youtube.com/playlist?list=PLiv1Nl_hab0YgkaYbToPWmUE9bebYiixL
3.https://www.youtube.com/watch?v=0J3WoNxJWTg
4.http://digimat.in/nptel/courses/video/110101003/L19.html
5.https://www.youtube.com/watch?v=mQ2pk1fu4RY
6.https://www.coursera.org/learn/managerial-accounting-business-decisions
7.https://www.youtube.com/watch?v=JxheLStIWCQ

COs and Bloom's Taxonomy Mapping – 26CM004		
Course Outcomes	**On successful completion of this course, students will be able to**	**BTL**
CO1	Learners understand and remember about management accounting.	K1, K2
CO2	Students able to increase the knowledge about the Financial Statements.	K3
CO3	Students are familiar with the computation and methods.	K4
CO4	Analyse the Preparation of Budgetary.	K5
CO5	Create knowledge regarding CVPA	K6

BTL (Bloom's Taxonomy Level) - K1 – Remembering, K2 – Understanding, K3- Applying, K4 – Analyse, K5- Evaluate and K6 - Create

Relationship Matrix – 26CM004													
Course Outcomes	**Programme Outcomes (POs)**						**Programme Specific Outcomes (PSOs)**						**Mean Score of Cos**
	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PSO1**	**PSO2**	**PSO3**	**PSO4**	**PSO5**	**PSO6**	
CO1	3	3	2	3	2	1	3	2	3	2	1	2	2.25
CO2	3	2	3	2	1	1	3	3	3	3	2	1	2.25
CO3	2	2	3	2	1	2	2	2	2	2	1	2	1.92
CO4	3	2	2	3	2	1	3	3	2	3	2	1	2.25
CO5	2	3	2	3	3	1	3	3	3	2	1	1	2.25
												Total	2.18

Mean Score: 3- High, 2- Medium/Moderate, 1-Low

FULLY HUMAN
Fully
Alive